



# Idaho State Tax Commission

annual report 2001

[www2.state.id.us/tax](http://www2.state.id.us/tax)

## **Our Mission**

To provide courteous, quality services  
and to administer the state's tax laws in a fair,  
timely, and cost-effective manner to  
benefit Idaho and its citizens.

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This annual report gives an overview of Idaho's major tax revenues for 2001 and describes various tax-related programs administered by the Idaho State Tax Commission. Property tax statistics cover the 2001 calendar year. Sales, income, and other taxes are reported for fiscal year 2001, which ended June 30, 2001.

# A Message from the Commissioners

Idaho reflects the spirit of America. And nowhere is the spirit of Idaho more evident than among employees of the State Tax Commission.

Our employees kept the spirit alive in many ways this year, both professionally and personally. Professionally, they rose to the challenge of transitioning to a massive new computer database system, without interruption in service to taxpayers. The agency added sales tax, withholding, and fuels tax to the new system in 2001, completing the second phase of the multi-year CATS (Convert All Tax Systems) Project.

On a more personal note, our employees shared the nation's sadness over the terrorist attacks of September 11, 2001 and did their best to ease the worries of business owners with Idaho tax obligations in the wake of those tragic events. Tax Commission employees also rallied to help their community. They donated record amounts to local charities that were in dire straits following the national appeal for help in the east.

Responding to the needs of citizens, the Tax Commission continued expanding its services in 2001 for both businesses and individuals. Details of some of these enhancements are provided elsewhere in this report.

As we move into 2002, we look forward to successfully completing the CATS project, which has occupied so much of our agency's resources for the past two years. We are preparing to move forward in a different environment, knowing that our new technology will change the way we do business for years to come.

## Idaho State Tax Commissioners

Pictured from left to right:

Severina Sam Haws

Larry Watson

Coleen Grant  
Vice Chairman

DuWayne D. Hammond, Jr.  
Chairman



# Strategic Plan & Performance

The Tax Commission's strategic goals continued to provide the framework for the way the agency conducted business in 2001. These goals focus on the agency's commitment to improving voluntary compliance, services to taxpayers, and employee satisfaction. They are:

- Promote voluntary compliance with tax laws and improve enforcement efforts.
- Continually improve services to taxpayers, maximize efficient use of resources, and promote fiscally responsible partnerships with stakeholders.
- Support an environment that promotes a workforce that is both encouraged and empowered.

The Tax Commission's efforts in 2001 were mainly centered on completing the CATS (Convert All Tax Systems) Project. It replaces an outdated and inflexible tax processing system with a modern system that will provide more timely and accurate information to staff, taxpayers, and other stakeholders. The new system also lays the foundation for improving and expanding electronic services for taxpayers.

Business and industry leaders, legislators, and other government officials attended the Tax Commission's annual stakeholders meeting in June of 2001. The session updated stakeholders on the agency's progress throughout the year and provided an opportunity to share ideas for the future.

## Highlights

### CATS coming to a conclusion

The Tax Commission's multi-year CATS (Convert All Tax Systems) Project neared an end, with projections showing it to be on time and within budget. The project was designed to replace the agency's antiquated computer system with a more flexible system that will allow better access to data. It incorporates Gentax software, which was specifically created for tax administration. To prepare for the new technology, the agency's network operating system and personal computers were upgraded in 2001. Also, employees were given training to help them deal with changes created by using the new Gentax software.

### Online credit card payments made possible

In 2001, taxpayers were able to use Master Card and VISA credit cards to pay their Idaho state taxes online. The Tax Commission partnered with Access Idaho, the state's Web site developer, to offer the new service. Taxpayers can pay their balance due, make an extension payment, pay estimated taxes, or pay amounts owed for prior taxes. Credit cards can also be used to pay business income tax, sales tax, employer income tax withholding, and other business tax payments. In addition to the online payments, the Tax Commission created a new Credit Card Payment Voucher (Form CCV) that allows taxpayers to fill in credit card information for mailing.

## Curbside service debuts for tax drive

The Tax Commission offered curbside taxpayer service for the first time on April 16. Tax Commission and IRS employees accepted completed state and federal tax returns and handed out basic forms, including federal extensions. About 1,200 motorists used the new curbside service, which was designed to help taxpayers meet the income tax filing deadline.



Dewey Hammond, Chairman of the Idaho State Tax Commission, hands tax forms to a motorist in front of the Tax Commission building in Boise on tax filing deadline day. At left is Susan St. Clair of the Internal Revenue Service, who handed out federal forms and answered questions.

Photo courtesy of the Idaho Statesman

## Paper flow shrinks due to E-government

For the first time, the Tax Commission saw a reduction in paper returns and payments in fiscal year

(FY) 2001. The credit for this decrease goes to taxpayers using electronic filing and payment methods. More than 130,000 personal income tax returns were filed electronically in FY 2001, which amounts to 24% of the total.

## Speakers Bureau meets rising demand

Tax Commission presenters gave nearly 100 talks to taxpayers in 2001, boosting the number of presentations by 65% over the previous year. Much of the increase was due to increasing demand for the agency's "Right Track" classes. These one-hour sessions are offered throughout the state to educate new tax permit holders about forms and filing responsibilities. Participation in the "Right Track" classes steadily increased each month in 2001.

## Web sites win awards

The Council of State Governments (CSG) bestowed a 2001 Innovations Award on a Web site developed for small business owners in partnership with the Tax Commission and other state, local, and federal agencies. Idaho Small Business Solutions, at [www.idahobizhelp.org](http://www.idahobizhelp.org), is one of eight projects nationwide, and one of only two in the 13-state western region, to win the award for 2001. Visitors to the Web site can use a "Business Wizard" to get a list of government requirements tailored to their business. More than 350 entries were submitted in the annual CSG competition, which highlights new ways to deliver better government while saving tax dollars. On a similar note, a 2001 Idaho Press Club award went to the Tax Commission's Web site, which the judges described as "a totally useful and useable site. Highly informative . . ."

# Idaho Taxes

Most of Idaho's tax revenues come from three sources: income tax (personal and corporate), sales/use tax, and property tax.

Listed below are taxes collected by the state. Property taxes are collected by counties and taxing districts to provide local services and do not generate revenue for state use.

Type of Tax	What is Taxed	Rate	Other Information
Beer and Wine Tax	Beer Wine	\$ .15/gal. \$ .45/gal.	
Boise Auditorium District Hotel/Motel Room Sales Tax	Hotel/motel occupants in the Boise metropolitan area	4%	Exception: Long-term residents (those staying more than 30 days) are exempt.
Cigarette Tax	Package of 20	\$ .28	Wholesalers pay this tax to the Tax Commission.
Corporate Net Income Tax	Idaho taxable income	7.6%	Multistate businesses must apportion their income using a three-factor formula made up of property, payroll, and sales (the sales factor is double-weighted).
Electricity Tax	Water-generated electricity	1/2 mill per kilowatt hour	Exception: There is no tax on the sale of water-generated electricity used for irrigation, manufacturing, mining, milling, smelting, refining, or processing.
Estate Tax	Generally, taxable estates of more than \$675,000 (for dates of death until 12-31-2001, then changes to \$1,000,000)	Variable	This tax consists of only the federal state death tax credit. The federal estate tax tables are used for computation.
Gasoline Tax	Gasoline	\$ .25/gal.	Off-road users get refunds for tax on gasoline used in equipment and auxiliary engines.
	Aviation fuel Jet fuel	\$ .055/gal. \$ .045/gal.	Exception: Idaho National Guard aircraft.
Illegal Drug Stamp Act	Marijuana	\$ 3.50/gram	
	Controlled substance sold by weight Controlled substance sold by dosage	\$ 200/gram \$ 200/50 dosage units	
Mine License Tax	Value of ores mined or extracted	2% (changed to 1% on 7-01-01)	
Personal Income Tax	Idaho taxable income	1.6% to 7.8%, depending on income	
Sales/Use Tax	Retail sales and rentals of tangible personal property; also admission fees and fees for recreation or hotel/motel rooms (except stays of more than 30 days). Use tax applies if sales tax was not paid at the point of purchase.	5%	Exceptions: Utilities, motor fuels (which are taxed separately), prescription drugs, and tangible personal property used in manufacturing, farming, processing, mining, and fabricating.
Severance Tax	Market value of oil and gas produced or sold in Idaho	2%	
Special Fuels Tax	Diesel	\$ .25/gal.	
	Propane Natural gas	\$ .181/gal. \$ .197/therm	
Tobacco Tax	All tobacco products (except cigarettes)	40% of wholesale price	
Travel & Convention Hotel/Motel Tax	Hotel/motel occupants and campground users	2%	Exception: Long-term residents (more than 30 days in a row).

# Audit and Collections

The Tax Commission is responsible for conducting audits of tax returns filed by individuals and businesses and for collecting taxes owed that have not been paid. The program encourages voluntary compliance with tax laws and enforces those laws in cases where voluntary compliance is lacking.

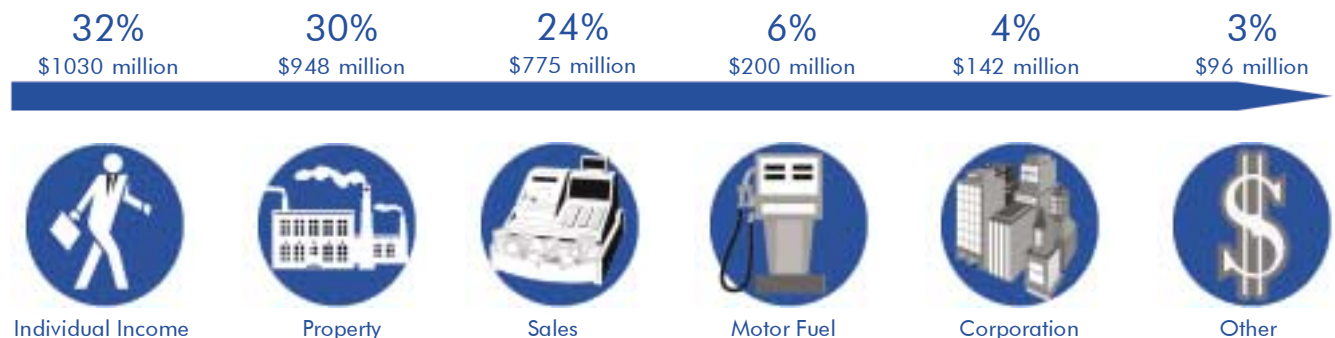
The figures below represent a four-year comparison of revenues generated by audit and collections.

Source	FY 1998	FY 1999	FY 2000	FY 2001
Sales & Use Tax	\$ 5,229,680	\$ 14,801,921	\$ 6,293,166	\$ 9,500,135
Withholding	186,195	185,748	301,391	156,260
Motor Fuel Taxes	386,175	541,729	1,102,020	927,241
Miscellaneous Taxes (Cigarette, Tobacco, Beer, Wine)	0	0	173	89,505
Income Taxes:				
Corporate	8,254,759	7,723,254	11,250,989	6,870,761
Individual	5,342,214	7,636,482	10,635,686	8,729,513
Estate Tax	125,238	57,358	197,817	111,952
Travel & Convention and Greater Boise Auditorium District	588	0	0	2,620
Unclaimed Property*	972,014	773,992	553,081	644,598
Mine License	0	1,258,682	0	0
TOTAL AUDIT RECOVERIES	20,496,863	32,979,166	30,334,323	27,032,585
Collections of Delinquent Taxes	39,843,137	51,101,040	64,480,399	64,960,342
TOTAL ENFORCEMENT GENERATED REVENUES	\$ 60,340,000	\$ 84,080,206	\$ 94,814,722	\$ 91,992,997

\*Unclaimed property is unique because it is not a tax. These assets are merely held for safekeeping until the rightful heirs or owners can be found. Unclaimed property consists of the contents of safe deposit boxes, stocks, refund checks, and more.

## State and Local Taxes Collected in Idaho

Fiscal year 2001 (Property tax reflects calendar year 2001. Property tax amounts reflect approved budgets and may not represent actual connections.)



Sales tax includes revenue sharing; income tax includes Permanent Building Fund.



# Idaho Revenues

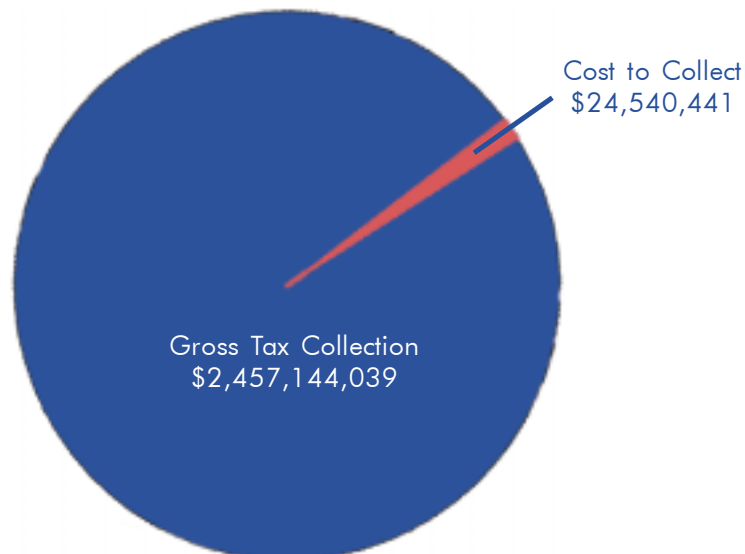
The State Tax Commission collected revenues totaling \$2.457 billion in fiscal year 2001. This was an increase of \$159 million or about 6.93 percent from the previous year.

A two-year comparison of revenues by category is shown below. These figures represent gross collections.

Source	FY 2000	FY 2001	% Change
Individual Income Tax	\$ 1,113,448,270	\$ 1,200,254,667	7.80
Corporate Income Tax	149,355,200	173,578,812	16.22
Sales & Use Tax	750,125,925	778,886,914	3.83
Cigarette Tax	24,417,917	23,550,634	-3.55
Beer Tax	3,737,015	3,866,352	3.46
Wine Tax	2,375,432	2,295,458	-3.37
Electricity (kilowatt hour)	2,800,398	1,796,320	-35.85
Mine License Tax	1,038,288	245,269	-76.38
Tobacco Tax	4,391,059	4,723,008	7.56
Estate Tax	11,454,083	41,376,285	261.24
Unclaimed Property	3,572,047	6,905,447	93.32
Escheat Trust	76,827	4,448	-94.21
Railroad Car Co. Property Tax	159,040	131,705	-17.19
Motor Fuel Taxes	217,613,328	205,729,909	-5.46
Boise Auditorium Dist. Tax	2,557,855	2,726,958	6.61
Travel and Convention Tax	4,917,237	5,086,806	3.45
Illegal Drug Tax	5,667	7,171	26.53
Suspense (source not identified)	5,821,889	5,863,061	0.71
Miscellaneous	98,321	114,817	16.78
TOTALS	\$ 2,297,965,798	\$ 2,457,144,039	6.93

## Tax Revenues and Cost to Collect

Fiscal Year 2001



# Distribution of Revenues

The figures below represent a two-year comparison of how the revenues collected in Idaho were distributed.

Fund	FY 2000	FY 2001	Increase (Decrease)
General Fund	\$ 1,648,321,780	\$ 1,800,290,842	\$ 151,969,062
Abandoned Mine Reclamation Fund	352,959	61,476	(291,483)
Petroleum Storage Trust	903,632	45,539	(858,093)
Cancer Control Fund	392,015	375,042	(16,973)
Central Tumor Registry	156,600	150,017	(6,583)
Alcohol Intox Treatment	1,030,304	1,047,434	17,130
County Juvenile Probation	4,629,652	4,457,259	(172,393)
Water Pollution Fund	18,630,147	4,800,000	(13,830,147)
Travel & Convention Fund	4,875,558	5,044,602	169,044
Aeronautics Fund	1,556,251	1,687,135	130,884
Capital Improvement	1,301,823	1,244,697	(57,126)
Waterways Improvement	1,301,823	1,244,697	(57,126)
Off-Highway Improvements	1,301,823	1,244,697	(57,126)
Road & Bridge	678,025	648,279	(29,746)
Local Bridge Inspection	100,000	100,000	0
Railroad Grade Crossing	250,000	250,000	0
Highway Distribution	200,566,160	197,004,831	(3,561,329)
Restricted Highway Fund	1,681,136	0	(1,681,136)
Search & Rescue Fund	39,405	37,718	(1,687)
Motor Fuel Distribution Fund	(343,179)	(6,054,297)	(5,711,118)
Multistate Tax Compact	1,393,829	741,116	(652,713)
Substance Abuse Treatment	5,667	7,171	1,504
Tax Commission Administration	39,400	36,216	(3,184)
Motor Fuels Administration	2,438,411	3,002,816	564,405
Permanent Building Fund	13,866,052	19,193,235	5,327,183
Miscellaneous Income	90,264	99,963	9,699
Public School Endowment	4,785,570	4,714,841	(70,729)
Children's Trust	49,724	72,759	23,035
*Revenue Sharing	57,852,765	106,024,668	48,171,903
*Counties - Sales Tax	44,754,572	0	(44,754,572)
Circuit Breaker	11,481,176	11,711,317	230,141
Counties - Estate Tax	1,145,408	4,137,628	2,992,220
State Refund Fund	261,425,706	283,682,310	22,256,604
Refund Fund - County Juvenile Probation Sv	0	125,877	125,877
Unclaimed Property	1,263,849	1,095,861	(167,988)
Trust Fund - Escheat	53,979	4,448	(49,531)
Resource Conservation	993,754	0	(993,754)
Political Contributions	54,272	60,093	5,821
US Olympic Donation	1,444	0	(1,444)
Drug Enforcement Donation	6,904	0	(6,904)
Boise Auditorium District	2,543,078	2,721,329	178,251
Suspense Fund	5,821,889	5,863,061	41,172
Fish & Game Donation	44,879	55,011	10,132
Agriculture in the Classroom	2,558	0	(2,558)
Alzheimer Disease Services	4,528	0	(4,528)
Community Forestry Donation	1,946	0	(1,946)
Grape Growers & Wine Producers	118,260	114,350	(3,910)
TOTALS	\$ 2,297,965,798	\$ 2,457,144,039	\$ 159,178,241

\*Two revenue sharing categories shown for FY 2000 were combined by law for 2001.

# Sales Tax Revenue Sharing

The sales tax distribution changed for fiscal year 2001 as a result of legislation passed in 2000. Changes affected the amount of revenue received by local units of government, but not the total percentage to be distributed.

Currently, 13.75% of Idaho's sales tax revenue is distributed to local governments. About 3.88% of Idaho's total sales tax revenue is distributed directly to cities. Half of this amount is distributed according to population, and the other half is based on the market value of property within each city.

Another 3.88% of the sales tax revenue is distributed directly to the counties. Each county receives a guaranteed annual amount of \$30,000. The rest is distributed according to population.

In addition, 6% of the sales tax is distributed to counties, eligible cities and nonschool taxing districts according to a complicated formula based on amounts received in 1999, current population (for cities and counties), and current property taxes (for other eligible nonschool taxing districts). For more information on the formulas used for the distribution, contact the Idaho State Tax Commission.

Also, beginning in 2001, eligible taxing districts receive \$13.4 million annually in quarterly distributions from state income tax revenues to replace property tax on agricultural equipment that was exempted from property tax by legislation in 2001.

Distributions are made after the end of each quarter, so the FY 2000 fourth quarter portion of these totals was distributed in July 2002.

# Average Property Tax Rates

The figures below represent the property 2001 average tax rates for urban and rural areas in each county. Rates are expressed as a percentage of a property's taxable value and include the total taxes levied by all taxing districts within the county. The urban tax rate includes all taxes paid within any incorporated city that levies property tax.

County	Average Urban %	Average Rural %	County	Average Urban %	Average Rural %
Ada	1.632	1.358	Gem	1.659	1.112
Adams	1.521	1.065	Gooding	1.744	1.136
Bannock	2.360	1.444	Idaho	1.235	0.771
Bear Lake	1.454	1.001	Jefferson	1.828	1.159
Benewah	1.698	1.044	Jerome	2.010	1.322
Bingham	2.150	1.368	Kootenai	1.661	1.237
Blaine	0.734	0.603	Latah	2.157	1.672
Boise	1.333	1.019	Lemhi	1.316	0.717
Bonner	1.361	0.955	Lewis	1.811	1.218
Bonneville	2.130	1.409	Lincoln	1.814	1.165
Boundary	1.336	1.028	Madison	1.500	1.252
Butte	2.121	1.533	Minidoka	1.530	1.088
Camas	1.560	0.978	Nez Perce	2.197	1.207
Canyon	2.209	1.492	Oneida	1.694	1.091
Caribou	2.155	1.373	Owyhee	1.618	1.189
Cassia	1.552	1.169	Payette	2.215	1.330
Clark	1.275	1.030	Power	2.252	1.425
Clearwater	1.733	1.032	Shoshone	2.215	1.531
Custer	0.928	0.701	Teton	0.928	0.728
Elmore	1.965	1.171	Twin Falls	1.805	1.192
Franklin	1.585	1.264	Valley	1.276	0.761
Fremont	1.379	0.986	Washington	1.844	1.244
			OVERALL	1.669	1.168

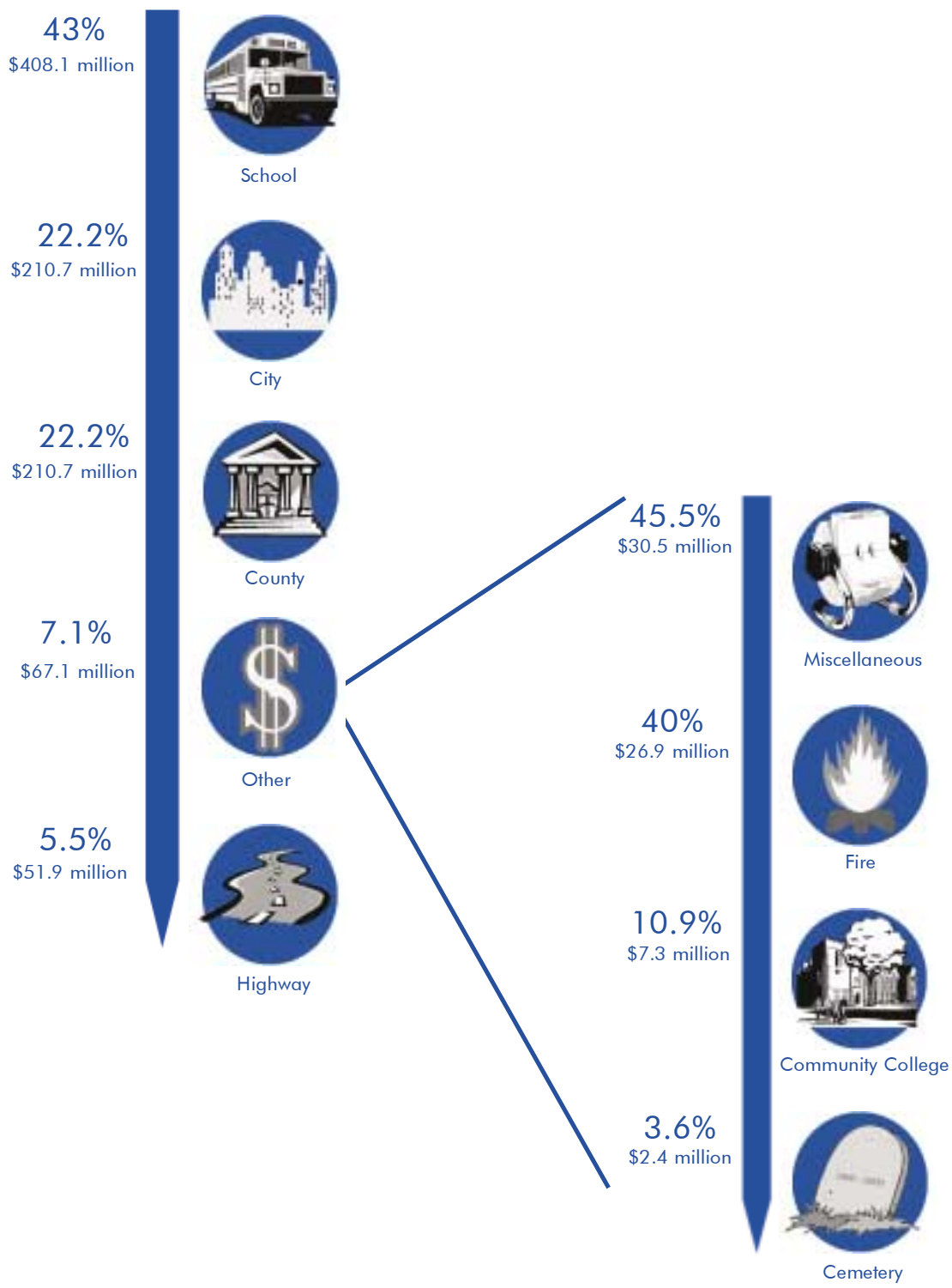


"I am so impressed with the trouble you took to answer my question so thoroughly."

- Lois

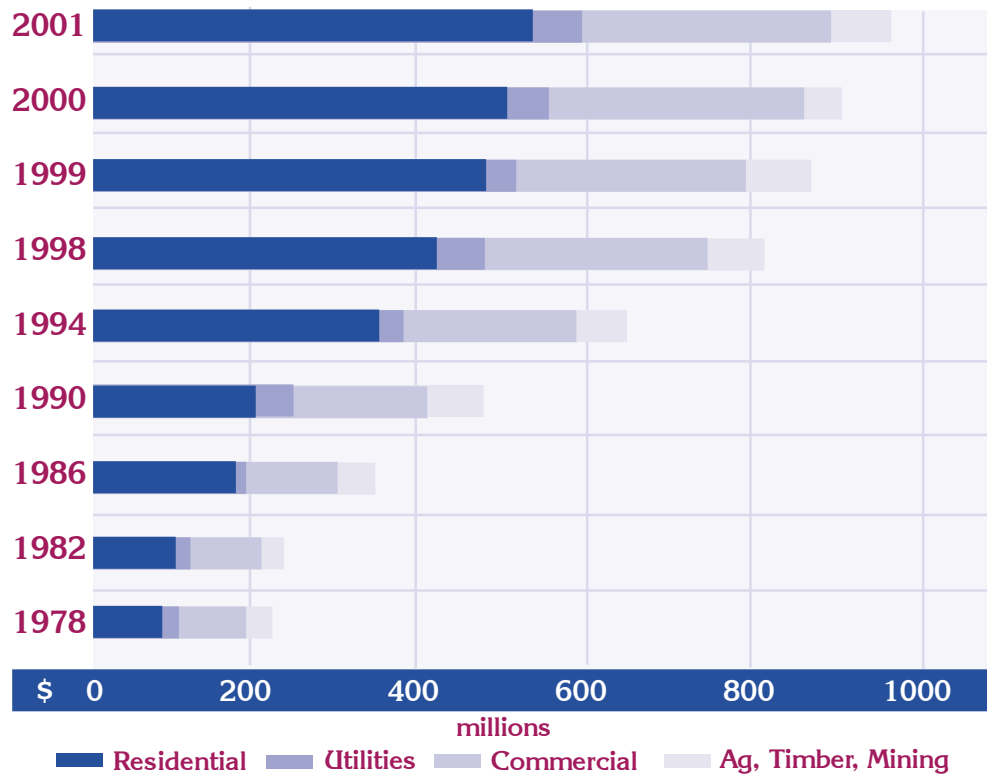
# Property Tax Use

The charts on this and the following page represent budgeted property taxes for 2001. The chart below shows users of the 2001 property tax. The charts on the next page show how much of the property tax has been paid by each of the major categories of property taxpayers through the years. The top chart shows a breakdown of the amount paid each year; the bottom chart adjusts these amounts for inflation.

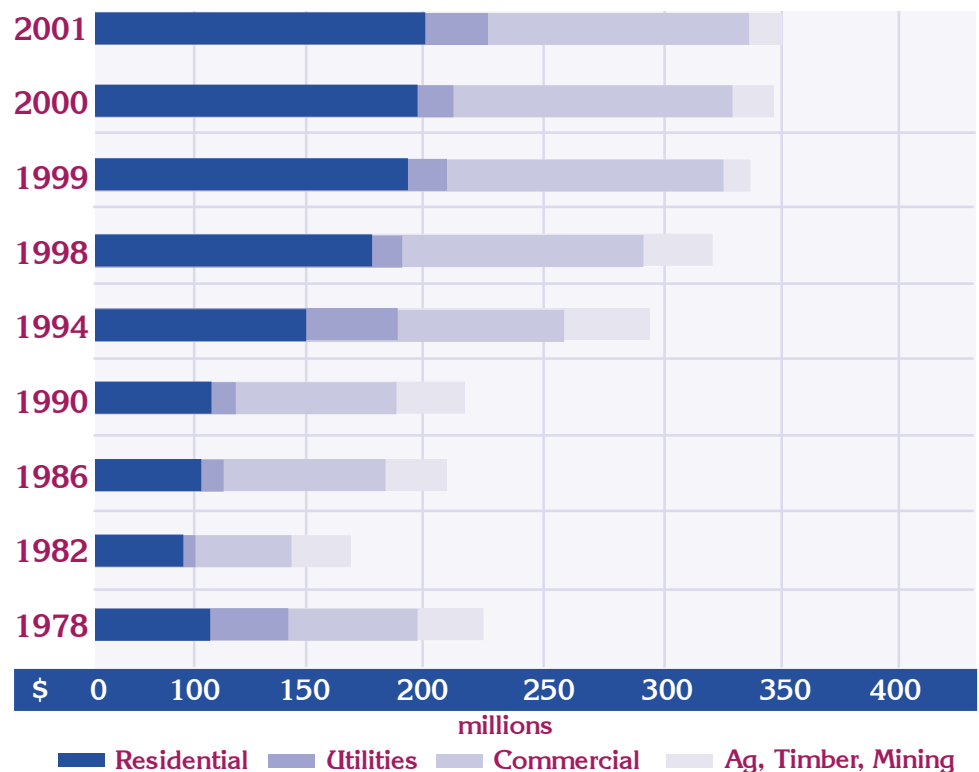


# Property Tax Amounts

## Current Dollars



## Adjusted for Inflation

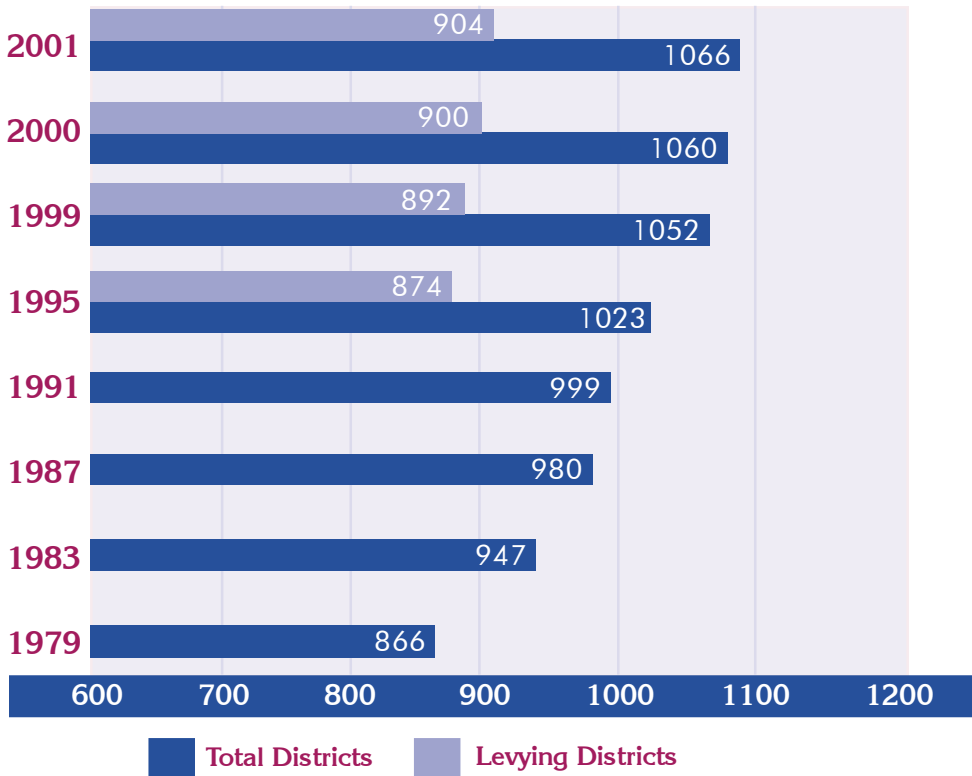


# Property Taxing Districts

A taxing district is a unit of government which is established to provide public services. Some districts, like cities and counties, provide a variety of services. Most have a limited purpose, such as mosquito abatement, flood control, etc. Not all taxing districts actually levy taxes, even though they are legally authorized to do so. About 17.9 percent of taxing districts did not levy property taxes in 2001. Taxing districts overlap and a property owner pays taxes to more than one district. Each piece of property lies in a “tax code area,” which is defined by the combination of taxing districts that govern it. In 2001, there were 3,497 tax code areas in Idaho.

Taxing District or Authority	Total Statewide	Taxing District or Authority	Total Statewide
Ambulance	18	Levee	1
Auditorium	3	Library	55
Cemetery	180	Mosquito Abatement	12
City	202	Museum	0
Community College	2	Port	1
County	44	Recreation	29
Drainage	1	Regional Airport	0
Pest Control	5	School	114
Fire	144	Sewer	32
Flood Control	14	Sewer & Water	52
Highway - County Road & Bridge	101	Water	26
Hospital	20	Watershed Improvement	10
		TOTAL	1,066

## Taxing Districts



# Property Tax Reduction - (Circuit Breaker)

Idaho's Property Tax Reduction (Circuit Breaker) Program offers property tax relief to low-income elderly, widowed, disabled, and other eligible homeowners. Begun in 1974, it grew out of a widow's exemption program and was expanded in 1981 to include the categories listed above.

The 2001 Property Tax Reduction Program allowed up to \$1,200 in property tax reduction for eligible households, depending on their income. As income rises, the amount of property tax reduction decreases.

The chart below shows changes in the program since 1992.

Tax Year	Approved Claimants		Benefits Paid		Eligibility	
	Number	Percent (%) Change From Prior Year	Average \$ Per Claimant	Total (\$ mil)	Maximum Income (\$)	Maximum Benefit (\$)
2001	24,175	-0.1	496.38	12.00	20,050	1,200
2000	24,209	-0.5	483.29	11.70	19,570	1,200
1999	24,331	-0.4	471.42	11.47	19,310	1,200
1998	24,431	-0.8	445.75	10.89	18,920	1,100
1997	24,629	1.8	419.29	10.33	18,380	1,000
1996	24,185	-0.3	397.27	9.61	17,910	900
1995	24,254	5.4	363.04	8.81	17,430	800
1994	23,012	3.1	358.13	8.24	16,990	800
1993	22,324	5.2	336.04	7.50	16,510	800
1992	21,222	0.9	284.14	6.03	15,920	600



"I would just like to thank all of you for your prompt responses to my emails. Your department gets a superior rating for customer service which is rare in this day and age. You have all been a pleasure to work with.

Thank you for your helpfulness!!"

- Carla



# Ratio Study

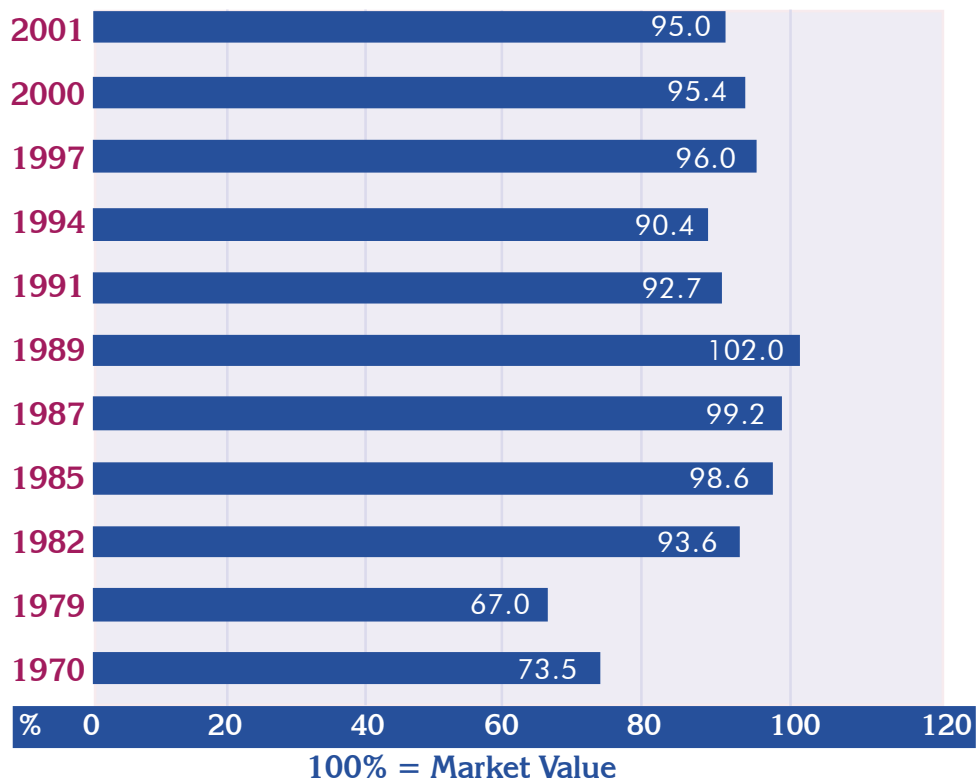
Idaho law requires that all property be assessed at market value. The State Tax Commission is responsible for making sure that each county assessor is assessing property at market value. To do this, the Tax Commission conducts annual ratio studies in each county. These are used to evaluate the assessment process in the counties and to equalize the distribution of state school funds and local school property taxes.

The ratio study is a statistical test in which assessments are compared to sale prices for available ordinary sales of residential and commercial property in each county. The ratio study provides measurements of assessment quality by determining the overall level and comparative uniformity of the assessments.

The results are reported to the State Board of Equalization (consisting of Tax Commission members), which meets annually to review property assessments by category. The State Tax Commission has established assessment level standards based on nationally recognized practices. Categories that do not meet these standards may be subject to additional testing or to adjustments by the Tax Commission.

## Ratio Study Results

Average Assessment Level: Improved Urban Residential Property  
Early years shown are those with significant changes in the assessment process for residential property values.



# Tax Burden Study

Comparisons between Idaho, the western states, and the nation are highlighted below. The western states used for comparison are Arizona, California, Montana, Nevada, New Mexico, Oregon, Utah, Washington, and Wyoming. Percentages indicate how much of the average person's 1999 total income was spent on each tax in 1999.

Type of Tax	National Average (%)	Idaho Average (%)	Median of 11 Western States (%)
Property	3.15	2.94	2.94
Sales	2.64	2.52	3.48
Individual Income	2.49	3.05	2.52
Corporate Income	0.45	0.35	0.37
Motor Vehicle	0.60	1.15	0.82
OVERALL	10.73	10.94	10.77

The chart below compares Idaho 1999 taxes to the national average after adjusting for differences in income or population among the states. It also shows the number of states using each tax and includes Washington, D.C.

Type of Tax	Based on Income		Based on Population		Number of States with Tax
	% of U.S. Average	Rank	% of U.S. Average	Rank	
Property	93.0	29	74.1	36	51
Sales	95.6	28	76.2	39	47*
Individual Income	122.3	16	97.5	26	44
Corporate Income	77.5	31	61.7	36	47
Motor Vehicle	192.7	3	153.5	2	51
OVERALL	101.9	17	81.2	41	51

\*Includes Alaska, which has local sales tax but no state sales tax.



"Wow what a quick response! Thank you."  
- David and Lori

## State Tax Commission Contacts

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Plaza IV  
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(208) 525-7116
- ♦ **Lewiston**  
1118 F Street  
(208) 799-3491
- ♦ **Pocatello**  
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